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राज्य सरकार तथा अन्य राज्य प्राधिकारियों द्वारा जारी किये गये
कानूनी आदेश तथा अधिसूचनाएं।

FINANCE DEPARTMENT

(TAX DIVISION)

NOTIFICATION

Jaipur, October 20, 2020

S.O.397 .-In exercise of the powers conferred by section 148 of the Rajasthan Goods and Services Tax Act, 2017 (Act No. 9 of 2017) (hereafter in this notification referred to as the said Act), the State Government, on the recommendations of the Council, hereby notifies the registered persons having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons who shall follow the special procedure as mentioned below for furnishing the details of outward supply of goods or services or both.

2. The said registered persons shall furnish the details of outward supply of goods or services or both in **FORM GSTR-1** under the Rajasthan Goods and Services Tax Rules, 2017, effected during the quarter as specified in column (2) of the Table below till the time period as specified in the corresponding entry in column (3) of the said Table, namely:-

Table

Sl. No.	**Quarter for which details in FORM GSTR-1 are furnished**	**Time period for furnishing details in FORM GSTR-1**
(1)	**(2)**	**(3)**
1	October, 2020 to December, 2020	13th January, 2021
2	January, 2021 to March, 2021	13th April, 2021

3. The time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 of the said Act, for the months of October, 2020 to March, 2021 shall be subsequently notified in the Official Gazette.

[F.12(46)FD/Tax/2017-III-249]
By Order of the Governor,
NISHANT JAIN,
Joint Secretary to the Government

Government Central Press, Jaipur.